

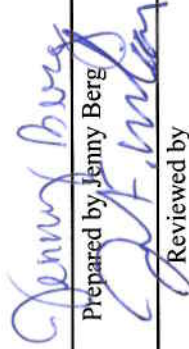
### Avista Corporation Journal Entry

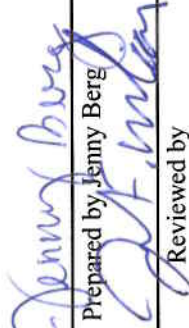
**Journal:** 431-D&A WA/ID  
**Team:** Resource Accounting  
**Type:** C  
**Category:** DJ  
**Currency:** USD

**Effective Date:** 201704  
**Last Saved by:** Jenny Berg  
**Submitted by:** Jenny Berg  
**Approved by:**

**Last Saved:** 05/04/2017 4:12 PM  
**Approval Requested:** 05/04/2017 4:12 PM

Seq	Co.	FERC	Exp	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	45,012.82 ✓		Interest Expense
20	001	191010	- CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,183,084.33 ✓	Deferral
30	001	805120	- DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,138,071.51 ✓		Deferral Expense
40	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	6,973.74 ✓		Interest Expense
50	001	191000	- RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,183,272.61 ✓		Amortization
60	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,190,246.35 ✓	Amortization Expense
70	001	191025	- WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	140.90 ✓		Amortization JP
80	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		140.90 ✓	Amortization Expense JP
90	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,614.37 ✓		Interest Expense
100	001	191010	- CURR UNRECOV PGA DEFERRED	GD	ID	DL		571,979.86 ✓	Deferral
110	001	805120	- DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	566,365.49 ✓		Deferral Expense
120	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	961.32 ✓		Interest Expense
130	001	191000	- RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	624,324.80 ✓		Amortization
140	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		625,286.12 ✓	Amortization Expense
150	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.13 ✓		Interest Expense
160	001	191015	- ID HOLDBACK	GD	ID	DL		10.13 ✓	Amortization HB
<b>Totals:</b>							<b>3,570,747.69 ✓</b>	<b>3,570,747.69 ✓</b>	

  
 Prepared by Jenny Berg  
 Date: 5/4/17

Reviewed by  
  
 Date: 5/4/17

**Explanation:**  
 To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.

Approved for Entry  
 Corporate Accounting use Only  
 Date





Update JE date to pull current month values

Blue Text = Drag Formula to next month and copy/paste value in prior month

Washington Current Deferral

191010	Month	201610	201611	201612	201701	201702	201703	201704	201704
	Interest Rate	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.71%	
	Beginning Balance	(16,308,032.83)	(16,534,597.33)	(3,075,004.57)	(6,818,269.04)	(10,248,016.53)	(12,338,677.19)	(13,990,367.08)	419600 GD WA 0.00
	Commodity Deferral	(389,419.71)	(192,874.38)	(1,133,881.90)	(491,376.17)	(20,411.69)	(696,758.01)	(212,928.60)	431600 GD WA 45,012.82
	Demand Deferral	208,678.05	(521,813.36)	(2,594,375.88)	(2,915,519.23)	(1,858,358.81)	(918,396.27)	(225,142.70)	191010 GD WA 1,183,084.33
	Interest (Rev/Expense)	(47,822.84)	(7,303.45)	(14,406.68)	(24,852.93)	(32,890.96)	(38,340.61)	(45,012.82)	80520 GD WA 1,138,071.51
	Commodity Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191010 GD WA 0.00
	Demand Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191000 GD WA 0.00
	Interest Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191000 GD WA 0.00
	Misc Adjustment	0.00	0.41	0.00	0.00	0.00	0.00	0.00	Check 0.00
	Ending Balance	(16,534,597.33)	(16,534,597.33)	(16,534,597.33)	(16,534,597.33)	(16,534,597.33)	(16,534,597.33)	(16,534,597.33)	
	GLW Check	(16,534,597.34)	(3,075,004.38)	(6,818,269.05)	(10,248,016.54)	(12,338,677.21)	(13,990,367.11)	(15,173,451.41)	
	Variance	0.01	0.01	0.01	0.01	0.02	0.02	(1,183,084.31)	

191000	Month	201610	201611	201612	201701	201702	201703	201704
	Schedule 101	7,137,333	11,352,396	24,209,007	27,259,641	19,157,522	14,316,138	9,641,125
	Schedule 102	12,809	19,581	35,282	40,615	29,103	22,738	15,697
	Schedule 111	3,586,972	4,116,109	8,576,537	8,738,107	7,258,148	5,603,968	4,021,494
	Schedule 121	401,880	314,956	234,225	284,721	399,264	334,116	288,026
	Schedule 131	0	0	0	0	0	0	0
	Schedule 146	2,505,633	2,750,388	3,806,098	4,261,630	3,515,623	3,381,923	2,868,630
	Total	13,644,627	18,553,428	36,861,159	40,584,714	30,357,660	23,658,883	16,834,972

191000	Month	201610	201611	201612	201701	201702	201703	201704
	Schedule 101	0.02571	Main Calc	0.09174	0.09174	0.09174	0.09174	0.09174
	Schedule 102	0.02571	Main Calc	0.09174	0.09174	0.09174	0.09174	0.09174
	Schedule 111	0.01372	Main Calc	0.07249	0.07249	0.07249	0.07249	0.07249
	Schedule 121	(0.00529)	Main Calc	0.04448	0.04448	0.04448	0.04448	0.04448
	Schedule 131	0.01635	Main Calc	0.08834	0.08834	0.08834	0.08834	0.08834
	Schedule 146	0.00000	Main Calc	0.00000	0.00000	0.00000	0.00000	0.00000

GL	Month	201610	201611	201612	201701	201702	201703	201704
	Interest Rate	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.71%
	Beginning Balance	(353,667.88)	(123,445.19)	(12,794,629.54)	(9,990,002.74)	(6,863,903.35)	(4,576,506.64)	(2,850,780.72)
	Amortization	239,917.46	1,361,030.00	2,837,806.00	3,150,610.25	2,304,383.39	1,736,541.60	1,190,246.35
	Interest	(694.78)	(39,463.96)	(33,178.20)	(24,542.86)	(16,659.68)	(10,815.68)	(6,973.74)
	PGA Transfer	0.00	(14,182,183.98)	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	0.00	189,433.27	0.00	0.00	0.00	0.00	0.00
	Ending Balance	(123,445.98)	(12,794,629.53)	(9,990,002.74)	(6,863,903.35)	(4,576,506.64)	(2,850,780.72)	(1,667,508.12)
	GLW Check	(123,444.98)	(12,794,629.33)	(9,990,002.53)	(6,863,903.14)	(4,576,506.43)	(2,850,780.51)	(1,667,507.91)
	Variance	(0.21)	(0.21)	(0.21)	(0.21)	(0.21)	(0.21)	1,163,272.39

191025	Month	201610	201611	201612	201701	201702	201703	201704
	Schedule 101	7,137,333	11,352,396	24,209,007	27,259,641	19,157,522	14,316,138	9,641,125
	Schedule 102	12,809	19,581	35,282	40,615	29,103	22,738	15,697
	Schedule 111	3,586,972	4,116,109	8,576,537	8,738,107	7,258,148	5,603,968	4,021,494
	Schedule 112	0	0	0	0	0	0	0
	Schedule 121	401,880	314,956	234,225	284,721	399,264	334,116	288,026
	Schedule 122	37,231	59,958	64,203	55,333	53,363	35,134	0
	Schedule 131	0	0	0	0	0	0	0
	Schedule 132	59,610	85,100	111,788	160,387	131,982	102,871	88,850
	Schedule 146	2,505,633	2,750,388	3,806,098	4,261,630	3,515,623	3,381,923	2,868,630
	Total	13,741,468	18,689,959	37,042,905	40,809,304	30,544,975	23,815,117	16,958,956

191025	Month	201610	201611	201612	201701	201702	201703	201704
	Schedule 101	0.00013	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001
	Schedule 102	0.00013	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001
	Schedule 111	0.00013	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001
	Schedule 112	0.00013	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001
	Schedule 121	0.00013	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001
	Schedule 122	0.00013	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001
	Schedule 131	0.00013	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001
	Schedule 132	0.00013	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001
	Schedule 146	0.00002	Main Calc	0.00000	0.00000	0.00000	0.00000	0.00000

191025	Month	201610	201611	201612	201701	201702	201703	201704
	Beginning Balance	(4,960.59)	(3,439.82)	(4,198.82)	(4,496.82)	(3,555.34)	(3,265.03)	(3,060.69)
	Amortization	1,510.77	(759.00)	(298.00)	385.48	270.31	204.33	140.90
	Misc Adjustment	0.00	0.00	0.00	596.00	0.00	0.00	0.00
	Ending Balance	(3,439.82)	(4,198.82)	(4,496.82)	(4,198.82)	(3,265.03)	(3,060.69)	(2,919.79)
	GLW Check	(3,439.83)	(4,198.83)	(4,496.83)	(4,198.83)	(3,265.04)	(3,060.71)	(2,919.79)
	Variance	0.01	0.01	0.01	0.01	0.01	0.02	140.92

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Washington/Idaho Gas Costs

<b>Demand (Transportation) Costs</b>	
NWP Fixed	\$ 4,448,796.09
NWP Variable	\$ 79,004.63
NWP Capacity Release	\$ (3,137,778.20)
<b>GTN Fixed</b>	\$ 186,334.94
<b>GTN Variable</b>	\$ 6,472.04
<b>GTN Capacity Release</b>	\$ (3,306.20)
Current Month Estimate	\$ 188,498.78
Transcanada Foothills (BC System) Fixed	\$ 171,047.85
Transcanada Foothills (BC System) Variable	\$ 422,276.30
ANG Total	\$ 422,276.30
NOVA (AB System) Fixed	\$ 67,443.09
NOVA (AB System) Variable	\$ 3,314.65
Spectra Westcoast Fixed	\$ 70,757.74
Spectra Westcoast Variable	\$ 2,777.18
Questar	\$ 2,777.18
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ 50.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
<b>Total Demand Costs from Purchase Journals</b>	\$ 2,246,409.57
WAI/D Buy/Sell Transportation Recovery	\$ 2,246,409.57
<b>Total Demand Costs</b>	\$ (88,821.52)
less variable costs charged to Commodity	\$ -
<b>Total Demand Costs to be Allocated</b>	\$ 2,157,588.05

<b>Commodity Purchases (Natural Gas)</b>	
Commodity Physical	\$ 9,356,409.94
Misc	\$ (41,723.83)
Cochrane Credit	\$ 180,649.60
Financial Settlements	\$ 112,268.62
Foreign Exchange Hedge Activity	\$ 375,984.83
Interco Purchase from Thermal	\$ 10,483,489.16
<b>Total Commodity Costs from Purchase Journals</b>	\$ (2,391,151.37)
Storage (injections)/Withdrawals	\$ -
F&B Commodity for Anderson Elementary/Lit	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ 7,000.00
804000 GD AN	\$ 28,969.98
804017 GD AN	\$ 1,083.89
804017 GD AN	\$ 7,091.91
804017 GD AN	\$ 88,821.52
plus variable costs from Demand	\$ (4,336,144.87)
WAI/D Off System Revenue	\$ (375,000.00)
Deferred Exchange Revenue	\$ 3,514,180.20
<b>Total Commodity Costs to be Allocated</b>	\$ 70,287.94
WA Imbalance	\$ 31,458.61
ID Imbalance	\$ 3,615,906.76
<b>Total Deferred Commodity Costs:</b>	\$ -
<b>Total Net Gas Costs</b>	\$ 5,773,484.80
<b>From DJ 430</b>	\$ -
<b>Check</b>	\$ -

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,157,588.05	\$ 1,521,746.85	\$ 635,841.20
Total Commodity Costs to be Allocated	\$ 3,514,180.20	\$ 2,378,735.04	\$ 1,135,425.16
Imbalance Cost Washington	\$ 70,287.94	\$ 70,287.94	\$ -
Imbalance Cost Idaho	\$ 31,458.61	\$ -	\$ 31,458.61
Total Commodity Costs before refund	\$ 3,615,906.75	\$ 2,449,022.98	\$ 1,166,883.77
<b>Total</b>	\$ 5,773,484.80	\$ 4,971,792.83	\$ 801,691.97

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>						
Schedule 101	9,641,125	0.12678	\$ 1,222,301.83	4,807,641	0.11331	\$ 544,753.80
Schedule 102	15,637	0.12678	\$ 1,990.07	1,910,087	0.11331	\$ 216,431.96
Schedule 111	4,021,494	0.11865	\$ 477,150.26	7,675	0.11331	\$ 869.65
Schedule 112	0	0.11865	\$ -	0	0.11331	\$ -
Schedule 121	288,026	0.11541	\$ 33,241.08	0	0.11331	\$ -
Schedule 122	35,134	0.11541	\$ 4,054.81	0	0.11331	\$ -
Schedule 131	0	0.07431	\$ -	0	0.11331	\$ -
Schedule 132	88,850	0.07431	\$ 6,602.44	0	0.11331	\$ -
Schedule 146	2,868,630	0.00084	\$ 1,549.06	0	0.11331	\$ -
<b>Total Demand</b>	16,958,956	0.10084	\$ 1,746,869.56	6,725,403	0.11331	\$ 762,055.41
less variable costs charged to Commodity	16,958,956	0.10301	\$ 0.10301	6,725,403	0.11331	\$ 0.11331
<b>Total Demand Costs to be Allocated</b>			\$ 1,746,869.56			\$ 762,055.41
<b>COMMODITY</b>						
Schedule 101	9,641,125	0.23860	\$ 2,300,372.43	4,807,641	0.23895	\$ 1,148,785.82
Schedule 102	15,637	0.23860	\$ 3,745.30	1,910,087	0.23895	\$ 456,415.29
Schedule 111	4,021,494	0.23860	\$ 959,528.47	7,675	0.23895	\$ 1,833.94
Schedule 112	0	0.23860	\$ -	0	0.23895	\$ -
Schedule 121	288,026	0.23860	\$ 68,723.00	0	0.23895	\$ -
Schedule 122	35,134	0.23860	\$ 8,382.97	0	0.23895	\$ -
Schedule 131	0	0.23860	\$ -	0	0.23895	\$ -
Schedule 132	88,850	0.23860	\$ 21,199.61	0	0.23895	\$ -
<b>Total Commodity</b>	14,090,326	0.23860	\$ 3,381,951.78	6,725,403	0.23895	\$ 1,607,035.05
less variable costs charged to Commodity	14,090,326	0.23860	\$ 0.23860	6,725,403	0.23895	\$ 0.23895
<b>Total Commodity Costs to be Allocated</b>			\$ 3,381,951.78			\$ 1,607,035.05

Deferral Calculation

Total Deferral Expenses from above	\$ 2,449,022.98	\$ 1,521,746.85	\$ 635,841.20
PGA Deferral (Revenue from above)	\$ (3,381,951.78)	\$ (1,746,869.56)	\$ (762,055.41)
Adjustments	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (912,928.80)	\$ (225,122.70)	\$ (126,214.22)
(overcollected)/undercollected (rebate)/surcharge	\$ (1,138,071.51)	\$ -	\$ (536,365.49)
<b>WA Total</b>	\$ -	\$ -	\$ -
<b>ID Total</b>	\$ -	\$ -	\$ -
<b>WA Total</b>	\$ -	\$ -	\$ -
<b>ID Total</b>	\$ -	\$ -	\$ -
<b>JET Entry</b>	\$ -	\$ -	\$ -
<b>Debits</b>	\$ 3,570,747.69	\$ 3,570,747.69	\$ -
<b>Credits</b>	\$ -	\$ -	\$ -
<b>Total</b>	\$ -	\$ -	\$ -







# Gas by GL Account - Estimate

Page: 3  
 Print Date: 05/03/17  
 03:14:42 PM  
 Database: NUCUT  
 argasbyglest

Accounting Month: 201704  
 Direction: ALL  
 Service Code: GD  
 Strategy: ALL  
 Jurisdiction: AN  
 Deal Type: ALL  
 Counter Party: ALL  
 Exclude Intra-Co Heat Rate: Y  
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

## GD

### PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				(\$79,335.00)	(\$79,335.00)	CR ✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$99,088.80)	(\$99,088.80)	
Questar Pipeline Company	ACCTSP				\$1,850.00	\$1,850.00	F ✓
Questar Pipeline Company	ACCTSP			\$927.18		\$927.18	F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,521.20	\$9,521.20	F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$1,214.19)		(\$1,214.19)	F ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$59,136.08	\$59,136.08	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$173,973.36	\$173,973.36	F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$2,925.51)		(\$2,925.51)	F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$7,222.98)		(\$7,222.98)	F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$429,499.28	\$429,499.28	F ✓
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>				(\$10,435.50)	\$2,168,023.55	\$2,157,588.05 ✓
<b>Variable Transport Charges AN</b>							
Gas Transmission Northwest Corporation	TPORT				\$6,318.34	\$6,318.34	V ✓
Gas Transmission Northwest Corporation	ACCTSP				\$153.70	\$153.70	V ✓
Northwest Pipeline Corporation	ACCTSP				(\$2.34)	(\$2.34)	V ✓
Northwest Pipeline Corporation	TPORT				\$79,305.26	\$79,305.26	V ✓
Northwest Pipeline Corporation	ACCTSP			(\$268.09)		(\$268.09)	V ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$3,314.65		\$3,314.65	V ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00		\$0.00	
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>				\$3,046.56	\$85,774.96	\$88,821.52 ✓
<b>Gas Cost - FX Hedge AN</b>							
Avista Corporation	ACCTGS				\$112,268.62	\$112,268.62	
<b>001-804010-GD-AN-DL</b>	<b>TOTALS:</b>				\$112,268.62	\$112,268.62	
<b>Gas Financial Derivatives AN</b>							
Mizuho Securities USA LLC	BSWPS				\$99,415.80	\$99,415.80	
Mizuho Securities USA LLC	FSWPS				\$20,790.00	\$20,790.00	
Mizuho Securities USA LLC	FSWPS				(\$99,450.00)	(\$99,450.00)	
Wells Fargo Securities, LLC	FSWPS				\$86,446.50	\$86,446.50	
Wells Fargo Securities, LLC	FSWPS				(\$203,304.00)	(\$203,304.00)	
Wells Fargo Securities, LLC	BSWPS				\$290,637.30	\$290,637.30	
Wells Fargo Securities, LLC	BSWPS				(\$13,986.00)	(\$13,986.00)	
<b>001-804600-GD-AN-DL</b>	<b>TOTALS:</b>				\$180,549.60	\$180,549.60	
<b>Intra-company Gas Purchases AN</b>							
Avista Corporation	GAS		385,051		\$875,984.83	\$875,984.83	
<b>001-804730-GD-AN-DL</b>	<b>TOTALS:</b>		385,051		\$875,984.83	\$875,984.83	
<b>Gas Storage Withdrawal AN</b>							
Jackson Prairie - AN	STOR		197,430		\$449,101.41	\$449,101.41	
Questar Intrup Storage - AA	STOR		13,182		\$36,348.14	\$36,348.14	
<b>001-808100-GD-AN-DL</b>	<b>TOTALS:</b>		210,612		\$485,449.55	\$485,449.55	



# Gas by GL Account - Estimate

Page: 2  
 Print Date: 05/03/17  
 03:14:42 PM  
 Database: NUCUT  
 arpgasbyglst

Accounting Month: 201704  
 Direction: ALL  
 Service Code: GD  
 Strategy: ALL  
 Jurisdiction: AN  
 Deal Type: ALL  
 Counter Party: ALL  
 Exclude Intra-Co Heat Rate: Y  
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

## GD

### PURCHASE

Gas Transportation AN						
COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
Gas Transmission Northwest Corporation	TPORT			\$185,334.94		\$185,334.94
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,308.20)		(\$3,308.20)
Northwest Pipeline Corporation	TPORT			\$4,449,796.09		\$4,449,796.09
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$2,267,480.40)		(\$2,267,480.40)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$430,500.00)		(\$430,500.00)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$123,000.00)		(\$123,000.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$138,375.00)		(\$138,375.00)

- F ✓  
 - CR ✓  
 - F ✓  
 - CR ✓



Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<b>WA Interest Rate:</b> FERC Natural Gas Interest Rate, changes quarterly	<a href="http://www.ferc.gov/enforcement/acct-mats/interest-rates.asp">http://www.ferc.gov/enforcement/acct-mats/interest-rates.asp</a>						
<b>WA Deferral Rates</b> <b>Commodity Rate</b>	191010 GD WA	101 - 132	Debit	NEW \$0.25031 ✓	4/1/2017	6/30/2017	3.71% ✓
<b>Demand Rate</b>		101	Debit	\$0.12678 ✓	11/1/2016	Next PGA filing	
		102	Debit	\$0.12678 ✓	11/1/2016	Next PGA filing	
		111/112	Debit	\$0.11865 ✓	11/1/2016	Next PGA filing	
		121/122	Debit	\$0.11541 ✓	11/1/2016	Next PGA filing	
		131/132	Debit	\$0.07431 ✓	11/1/2016	Next PGA filing	
		146	Debit	\$0.00054 ✓	11/1/2016	Next PGA filing	
<b>WA Commodity &amp; Demand Amortization Rates (Sch 155)</b>	191000 GD WA						
		101	Debit	\$0.02571 ✓	11/1/2016	Next PGA filing	
		102	Debit	\$0.02571 ✓	11/1/2016	Next PGA filing	
		111	Debit	\$0.07249 ✓	11/1/2016	Next PGA filing	
		112	Credit	n/a			
		121	Credit	(\$0.00529) ✓	11/1/2016	Next PGA filing	
		122	Credit	n/a			
		131	Credit	\$0.01635 ✓	11/1/2016	Next PGA filing	
		132	Credit	n/a			
		146	Credit	n/a			
<b>WA Decoupling Mechanism Amortization (Sch 159)</b>	186328 GD WA	101		\$0.02789	11/1/2016	Next PGA filing	
	182338 GD WA	111, 121		\$0.02009	11/1/2016	Next PGA filing	
<b>WA Jackson Prairie Amortization Rates (Sch 155)</b>	191025 GD WA	101-132	Debit	\$0.00001 ✓	11/1/2016	Next PGA filing	
		146	Debit	\$0.00000 ✓	11/1/2016	Next PGA filing	
<b>ID Interest Rate</b> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664						
<b>ID Deferral Rates</b>	191010 GD ID				1/1/2017	12/31/2017	1.00% ✓
<b>Commodity Rate (Without GTI)</b> <b>Demand Rate</b>		101 - 132	Debit	\$0.23895 ✓	11/1/2016	Next PGA filing	
		101 - 112	Debit	\$0.11331 ✓	11/1/2016	Next PGA filing	
<b>ID Commodity &amp; Demand Amortization Rates</b>	191000 GD ID						
		101	Debit	\$0.09308 ✓	11/1/2016	Next PGA filing	
		111	Debit	\$0.09308 ✓	11/1/2016	Next PGA filing	
		131	Debit	\$0.09665 ✓	11/1/2016	Next PGA filing	
<b>ID 2014 Earnings Test Amortization</b>	254229 GD ID						
		101	Debit	\$0.00000	1/1/2017	12/31/2017	
		111	Debit	\$0.00000	1/1/2017	12/31/2017	
		112	Debit	\$0.00000	1/1/2017	12/31/2017	
		131	Debit	\$0.00000	1/1/2017	12/31/2017	
		132	Debit	(\$0.00268)	1/1/2017	12/31/2017	



Washington Sales Volumes

April/17 Description	Schedule	April/17 Billed	March/17 Unbilled	April/17 Unbilled	April/17 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral:</b>							
Firm	101	11,644,923	7,019,579	5,015,781	(2,003,798)	9,641,125	
Firm	102	18,620	10,959	8,036	(2,923)	15,697	
Firm	111	4,650,963	2,540,570	1,911,101	(629,469)	4,021,494	
Firm	112	0	0	0	0	0	
Firm	121	311,334	157,115	133,807	(23,308)	288,026	
Firm	122	35,134	0	0	0	35,134	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	88,850	0	0	0	88,850	
Interruptible	132	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		16,749,824	9,728,223	7,068,725	(2,659,498)	14,090,325	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
<b>Total 146 Transportation Sales</b>		3,381,923	3,381,923	2,868,630	(513,293)	2,868,630	
<b>Total 147 &amp; 148 Transportation Sales</b>		195,456	0	0	0	195,456	
<b>Total 147 &amp; 148 Transportation Sales</b>		4,139,044	4,139,044	3,981,592	(157,452)	3,981,592	
<b>Total sales</b>		24,466,247	17,249,190	13,918,947	(3,330,243)	21,136,004	
<b>Schedule Sum for Demand Deferral:</b>							
Firm	101	11,644,923	7,019,579	5,015,781	(2,003,798)	9,641,125	
Firm	102	18,620	10,959	8,036	(2,923)	15,697	
Firm	111	4,650,963	2,540,570	1,911,101	(629,469)	4,021,494	
Firm	112	0	0	0	0	0	
Firm	121	311,334	157,115	133,807	(23,308)	288,026	
Firm	122	35,134	0	0	0	35,134	
Interruptible	131	88,850	0	0	0	88,850	
Interruptible	132	3,381,923	3,381,923	2,868,630	(513,293)	2,868,630	
Transportation	146	20,131,747	13,110,146	9,937,355	(3,172,791)	16,958,956	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm	101	11,644,923	7,019,579	5,015,781	(2,003,798)	9,641,125	
Firm	102	18,620	10,959	8,036	(2,923)	15,697	
Firm	111	4,650,963	2,540,570	1,911,101	(629,469)	4,021,494	
Firm	121	311,334	157,115	133,807	(23,308)	288,026	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	88,850	0	0	0	88,850	Special amortization rate
Interruptible	132	3,381,923	3,381,923	2,868,630	(513,293)	2,868,630	
Transportation	146	20,007,763	13,110,146	9,937,355	(3,172,791)	16,834,974	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	35,134	0	0	0	35,134	Annual lump sum amortization
Interruptible	132	88,850	0	0	0	88,850	Annual lump sum amortization
<b>Total Firm Sales</b>		16,660,974	9,728,223	7,068,725	(2,659,498)	14,001,476	
<b>Total Interruptible Sales</b>		88,850	0	0	0	88,850	
<b>Total Transportation Sales (Schedule 146)</b>		3,381,923	3,381,923	2,868,630	(513,293)	2,868,630	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		4,334,500	4,139,044	3,981,592	(157,452)	4,177,048	
<b>Check total sales</b>		24,466,247	17,249,190	13,918,947	(3,330,243)	21,136,004	
<b>Total sales</b>		24,466,247	17,249,190	13,918,947	(3,330,243)	21,136,004	

## Berg, Jenny

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**From:** Brandon, Annette  
**Sent:** Tuesday, May 02, 2017 9:49 AM  
**To:** Berg, Jenny  
**Subject:** RE: Rate Review - April

Jenny, there have been no changes since January 1<sup>st</sup>.



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**From:** Berg, Jenny  
**Sent:** Tuesday, April 25, 2017 3:56 PM  
**To:** Brandon, Annette <Annette.Brandon@avistacorp.com>  
**Subject:** Rate Review - April

Hi Annette,

Attached is the rates review workbook for April 2017. I didn't make any updates, other than increasing the FERC WA interest rate.

If I've missed anything or you have any questions, please let me know.

Thank you!

**Jenny Berg**  
Resource Accounting Analyst



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